



UTAH STATE SENATE

UTAH STATE CAPITOL COMPLEX • 320 STATE CAPITOL
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February 13, 2014

Mr. President:

The Revenue and Taxation Committee reports a favorable recommendation on **S.B. 65**, SALES AND USE TAX EXEMPTION MODIFICATIONS, by Senator H. Stephenson, with the following amendments:

1. *Page 70, Lines 2151 through 2156:*

- 2151 (14) (a) amounts paid or charged for a purchase or lease:
2152 (i) by a manufacturing facility located in the state; and
2153 (ii) of machinery, equipment, or normal operating repair or replacement parts if the
2154 machinery, equipment, or normal operating repair or replacement parts **have an**
economic life of three or more years and are used :
2155 (A) ~~{-are used-}~~ **in the manufacturing process** to manufacture ~~{-or~~
process} an item sold as tangible personal property; ~~{-and-}~~ **or**
2156 (B) ~~{-have an economic life of three or more years-}~~ **for a scrap recycler, to**
process an item sold as tangible personal property :

Respectfully,

Deidre M. Henderson
Committee Chair

Voting: 6-0-3

3 SB0065.SC1.WPD lelder/LGE RLR/LGE 2/13/14 5:08 pm

Bill Number



SB0065

Action Class



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Action Code



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